

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



June 26, 2020

Bridgeway Connections
209 Bridgeway Avenue
Nashville, TN 37138

To the Board of Directors:

Please find attached the monitoring review report of Bridgeway Connections, relating to the contract it had with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2020.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Direct Appropriations, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability completed the review on June 24, 2020.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Digitally signed by Kevin Brown, CMFO, CICA, CFE
DN: cn=Kevin Brown, CMFO, CICA, CFE, o=Metropolitan Government of Nashville & Davidson
County, ou=Office of Financial Accountability, email=kevin.brown@nashville.gov, c=US
Date: 2020.06.26 11:16:33 -05'00'

Kevin Brown, CMFO, CICA, CFE
Finance Manager

cc: Autumn Shackelford, President/CEO, Bridgeway Connections
Kevin Crumbo, Director, Department of Finance
Talia Lomax-O'dneal, Deputy Director, Department of Finance
Kim McDoniel, Deputy Director, Department of Finance
Tom Eddlemon, Deputy Director, Department of Finance
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Metropolitan Government of Nashville and Davidson County

BRIDGEWAY CONNECTIONS

◆ **Monitoring Report** ◆

Conducted by



Office of Financial Accountability

June 26, 2020

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Bridgeway Connections. A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of Bridgeway Connections or any of its component units. The OFA is responsible for the internal monitoring of Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive Direct Appropriations and Community Partnership Funds from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The purpose of this review was to assess the agency’s compliance with contractual requirements set forth in the following contract with Metro Government:

Contract	Type	Amount	Contract Term	
L-4312	Direct Appropriation	\$10,000	July 1, 2019	June 30, 2020

Agency Background

Bridgeway Connections was founded in 1985 as non-profit agency called Christian Community Outreach, Inc for the purpose of providing emergency food, clothing and financial assistance and service referrals to person in need. The agency provided assistance to residents of the 37138-zipcode. Per the agency’s mission statement listed under their Giving Matters profile, their mission is “supporting our neighbors through crisis, guiding them to self-sufficiency.”

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our review were:

- 1) To determine whether the agency had the resources and capacity to administer the grant funds.
- 2) To determine if costs and services were allowable and eligible.
- 3) To verify that program objectives were met.
- 4) To test the reliability of the financial and programmatic reporting.
- 5) To verify contractual compliance.

The scope of our review was limited to the contract term July 1, 2019 through June 30, 2020.

The monitoring review procedures included meeting with agency management and staff, reviewing board minutes and obtaining written representations from management. In addition, we examined certain financial records and supporting documentation necessary to ensure compliance with contractual requirements set forth in contract L-4312. Specific procedures included:

- Interviewing the employees responsible for grant management, financial reporting and accountability.
- Reviewing supporting documentation of expenditures for allowability, necessity and reasonableness.
- Reviewing the agency's general ledger and verifying the accuracy of all invoices submitted to Metro.
- Reviewing documentation to determine that funds were used for intended beneficiaries and expended in accordance with the spending plan of the contract.
- Reviewing documentation to support program activities for consistency with grant requirements.
- Assessing the financial stability of the agency and its ability to continue to administer the grant program funded by Metro.

RESULTS OF REVIEW

SUMMARY OF RESULTS

Criteria	Yes	No
Sufficient Resources and Capacity to Administer Funds?	✓	
Costs and Services Allowable and Eligible?	✓	
Program Objectives Met?	✓	
Reporting Requirements Met?	✓	
Compliance with Civil Rights Requirements?	✓	

RESULTS OF REVIEW

The overall results of the monitoring review are provided in this section. Results are based on test work performed and include conclusions regarding specific review objectives and, if applicable, recommendations for improvement and an action plan for implementation. Where applicable, the Findings and Recommendations section of this report provides more insight into any issues identified below.

1. Sufficient Resources and Capacity to Administer Grant Funds

Our review of the agency's accounting system and the qualifications of the individuals assigned to manage the accounting records indicate that the agency possesses the necessary resources and professional expertise to effectively administer the grant funds.

2. Allowable and Eligible Costs and Services

Our review covered all of the core compliance areas identified by 2 CFR Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

The Metro Grants Manual requires separate accounting of the Metropolitan Nashville Government grant funds to prevent co-mingling of Metro Funds with other sources of funding. The agency was in compliance with this requirement. Different revenue classes as well as expenditure classes have been established to separately track the sources and amounts of funding. Also, the agency can easily and accurately report their expenses supported by the Metro Appropriation.

Based on our test work, the OFA concluded that costs and services during the period were allowable, eligible, and adequately documented. The OFA reviewed and verified approximately sixty-five percent (65%, \$5,917) of the agency's total reported expenditures of \$9,154.

3. Program and Performance Objectives

The contract stipulates that the agency shall use the funds to provide the following services:

RESULTS OF REVIEW

1. To provide utility assistance to 65 low income families in the Old Hickory, TN with a zip code of 37138

Based on our review of program documentation and discussions with staff, the program performance objectives were met and the agency was in compliance with contractual program objectives.

4. Reliability of Financial and Programmatic Reporting

The contract required the agency to submit to Metro year end reports of the program outcome and a final expenditures report, no more than 45 days after the close of the contract.

We reviewed all applicable financial and programmatic reports required by the contract, including audited financial statements. Based on our review, the agency complied with all financial and programmatic reporting requirements.

5. Civil Rights Requirements

Our review did not reveal anything to indicate that the agency was noncompliant with civil rights requirements. The agency also has necessary written policies and procedures relating to civil rights. The agency has not received any complaints regarding any form of discrimination.